

HARRIS COUNTY PUBLIC HEALTH RYAN WHITE GRANT ADMINISTRATION

POLICY AND PROCEDURES FOR DETERMINING HOUSEHOLD INCOME

REVISED DATE: 03/17

POLICY:

Each agency will develop its own written policy for determining household income based on general Federal guidelines. All sources of income should be considered, including, but not limited to: wages and tips, interest and dividends, unemployment compensation, Social Security benefits, workers' compensation and private disability pay. Non-married couples or someone renting a room in a home are not considered a household and the incomes of both partners should be evaluated separately.

PROCEDURES:

1. Agencies will use the client's Modified Adjusted Gross Income (MAGI) to determine eligibility for Ryan White services. Generally, MAGI is the client's adjusted gross income plus non-taxable social security benefits, tax-exempt interest and/or foreign income.
2. For all tax filers, income eligibility for the client is determined by using the Ryan White approved MAGI Worksheet for Income Tax Filers (Form A attached).
3. For clients who are non-tax filers, income eligibility is determined by using the Mock MAGI Worksheet (Form B attached).
4. If a client is deemed ineligible based on overtime that occurred in the month prior to CPCDMS update, the agency should request additional information (e.g. Two months prior or 3-6 months of pay stubs) to determine income eligibility.

ATTACHMENTS

- A. RWGA MAGI Worksheet For Income Tax Filers – Form A
- B. RWGA Mock MAGI Worksheet – Form B

Approved by Manager
HCPH – Ryan White Grant Administration

Date



RWGA Modified Adjusted Gross Income Worksheet for Income Tax Filers

Form A

Adjusted Gross Income (AGI)

Line 4 on Form 1040EZ _____

Or

Line 21 on Form 1040A _____

Or

Line 37 on Form 1040 _____



Add back certain Income

Non-taxable Social Security benefits

Line 20a minus 20b on Form 1040 Or _____

Line 14a minus 14b on Form 1040A

And

Tax-exempt interest

Line 8b on Forms 1040 or 1040A _____

And

Foreign earned income & housing expenses for Americans living abroad

Calculated on a Form 2555 _____

Exclude from income (for Medicaid Eligibility)

Scholarships, awards, or fellowship grants used for education purposes and not for living expenses

Certain American Indian and Alaska Native income derived from distributions, payments, ownership interests, real property usage rights, and student financial assistance

An amount received as a lump sum is counted as income only in the month received

Modified Adjusted Gross Income (MAGI) = _____

Client Signature _____ Date _____

Mock MAGI Worksheet Form B

Only for use with applicant's who have not filed a Tax Return for the most recent Tax Year

Client Name: _____ Client Code: _____ DOB: _____

INCOME			
Total Monthly Income for all Legal Household Members			
Wages, Salaries, tips, etc.		Other Gains (or losses)	
Taxable Interest		Unemployment Income	
Tax Exempt Interest		Ordinary Dividends	
IRA Distributions - Taxable amount		Alimony or other Spousal Support Received	
Pensions & Annuities (Veteran/Employer Based Pensions, Retirements, or Disability)		Rental real estate, partnerships, S Corporations, Trusts, etc.	
Retirement Income from Social Security (SSA)		Taxable Refunds or Credits of State/Local Income Taxes	
Disability Income from Social Security (SSDI)		Other Income (Jury Duty Pay, Gambling Winnings)	
Non-taxable Social Security Benefits		Foreign earned income & housing expense for American citizens living abroad	
Business Income (or loss)			
Farm Income (or loss)		Income Total	
Capital Gain (or loss)			

Notes

Deductions and Exclusions Total Monthly Income for all Legal Household Members			
Deductible Part of Self Employment Tax		Moving Expenses	
Self Employed SEP, SIMPLE plans		Penalty on Early Withdrawal of Savings	
Self-Employment Health Insurance Deductions		Health Savings Account	
Student Loan Interest Deduction		Alimony Paid	
Tuition and Fees		Domestic Production Activities	
Scholarships, awards, or fellowship grants used for education (not living expenses)		Business Expenses	
Educator Expenses		Certain American Indian and Alaska Native income derived from distributions, payments, ownership interests, real property usage rights, and student financial assistance	
IRA deduction		An amount received as a lump sum (not with monthly disbursements)	
		Total Deductions and Exclusions	

	Total Household Income	
	-Total Household Deductions	
	Modified Adjusted Gross Income	

Client Signature _____

Date _____

MAGI Resources:

Tax Return Forms - <http://www.irs.gov/pub/irs-pdf/f1040ez.pdf>, <http://www.irs.gov/pub/irs-pdf/f1040.pdf>

Moving Expense Worksheet - <http://www.irs.gov/pub/irs-pdf/f3903.pdf>

MAGI Documentation - http://www.nastad.org/Docs/084320_NASTAD%20MAGI%20Definition%20Chart%207.16.12.pdf

MAGI Fact Sheet - http://laborcenter.berkeley.edu/healthcare/MAGI_summary13.pdf